

## MISTAKES IN ASSESSMENTS.

SEC. 91. If on the assessment roll there be an error in the name of the person assessed, or any taxable property shall not be entered thereon, the name may be changed or the property entered on the list by the assessor after the roll has been returned to the clerk of the board of county commissioners, or such error may be corrected or the omissions supplied by the county commissioners, upon satisfactory evidence of such error or omission, at a regular meeting of the board; and the board may make an order requiring the person to be affected to show cause, at a day to be therein appointed, why the error shall not be corrected or omission supplied and his name and the property be entered on the tax-list. Such order shall be served upon the party or posted upon the property thirty days before the day appointed therein for showing cause. If no cause or no sufficient cause be shown to the contrary, the commissioners shall assess such property and order such error corrected or omission supplied and the name of the person and description of the property entered on the tax-list, and the tax shall be collected as in other cases; but proceedings to correct such error or supply such omission must be instituted within six months from the time the taxes would, if regularly assessed, have become delinquent.

Correction of errors on assessment roll by county commissioners.

Notice to person affected.

When proceeding to correct error to be instituted.

## PURCHASE AT TAX SALE BY MUNICIPAL OFFICERS.

SEC. 92. That at all tax sales provided for by law the county commissioners of the several counties of this State may purchase, for the use and benefit and in the name of their respective counties, any real estate therein advertised and offered for sale, when the same remains unsold for want of other bidders. The respective sheriffs shall issue certificates of purchase of the real estate sold in the name of the proper county. Such certificates shall remain in the custody of the sheriff, and at any time the county commissioners may assign such certificates of purchase to any person wishing to buy for the amount expressed on the face of the certificate and interest thereon at the rate per centum which the taxes were drawing at the time of purchase, or for the total amount of all tax on such real estate. Such assignment may be made by the endorsement of the chairman of his name on the back of each certificate, and such endorsement shall be made when requested by the county commissioners.

Commissioners authorized to purchase real estate sold for taxes for use of county, &c.

Certificate.

Assignment of certificate.

SEC. 93. Whenever the county commissioners of any county in this State have purchased any real estate in two successive years for delinquent taxes, or when there are three years or more of delinquent taxes due on any real estate, and the county commissioners have purchased the same for the delinquent taxes due thereon at a single sale, they may sell and assign the tax certificates issued upon

When commissioners may sell and assign tax certificates, &c.